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Date: 10/16/05 Name: Gustavo Siller, Jr. - Reg. No. 32,305 Signature:

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Hisayuki Yazawa et al.

Appln. No.: 10/659,118

Filed: September 10, 2003

For: Soft Magnetic Film and Thin Film
Magnetic Head Using the Same

Attorney Docket No.: 9281-4632

(Client No.: N US01145)

Examiner: John P. Sheehan

Art Unit: 1742

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

Transmittal Letter (in duplicate); Response
 Return Receipt Postcard

Fee calculation:

No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$ _____ for a _____-month extension of time under 37 CFR § 1.136(a).
 A petition or processing fee in an amount of \$ _____ under 37 CFR § 1.16(f).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment	Minus	Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity		
					Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$25=			x \$50=	
Indep.		Minus			x 100=			x \$200=	
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=	
					Total	\$	Total	\$	

Fee payment:

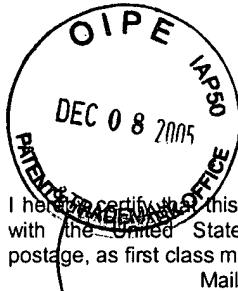
A check in the amount of \$ _____ is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$ _____. A copy of this Transmittal is enclosed for this purpose.
 Payment by credit card in the amount of \$ _____. (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

Gustavo Siller, Jr. (Reg. No. 32,305)

10/16/05

Date



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Name of applicant, assignee or
Registered Representative

Date of Signature 12/6/05

Our File No. 9281-4632
(Client No. N US01145)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Hisayuki Yazawa et al.)
Serial No.: 10/659,118) Examiner: John P. Sheehan
Filing Date: September 10, 2003) Group Art Unit: 1742
For: SOFT MAGNETIC FILM AND)
THIN FILM MAGNETIC HEAD)
USING THE SAME)

AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This communication is in response to the Office Action mailed on September 13, 2005. Applicants respectfully request that the Examiner reconsider the rejections to this application in view of the following remarks and amendments to the claims.

The **Listing of Claims** begins on page 2.

Remarks begin on page 5.